

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF RHODE ISLAND

UNITED STATES OF AMERICA
v.
LEON F. TEJADA,
Defendant.

2015 NOV -9 A 10:15 CR 15

Criminal Case No.

U.S. DISTRICT COURT
DISTRICT OF RHODE ISLAND

In violation of 26 U.S.C § 7206(2) and 18
U.S.C. §1343.

INFORMATION

The United States Attorney charges that:

INTRODUCTION

At all times relevant to this Information:

1. The Internal Revenue Service ("IRS") is a constituent agency of the United States Treasury responsible for administering and enforcing the tax laws of the United States and collecting the taxes owed to the Treasury of the United States by its citizens.
2. LEON F. TEJADA was a Rhode Island resident, businessman, and the principal officer of ElCentro Muliservicios, LLC ("ElCentro") a Rhode Island, LLC which provided income tax services for various clients ("Tejada Tax Clients").
3. For the tax years 2009, 2010, 2011, and 2012, defendant LEON F. TEJADA, knowingly and willfully created and filed false income tax returns on behalf of his clients both with and without his clients' permission. The defendant created and falsified, among other things, the number of client dependents, false tax credits, false exemptions, false expenses and false deductions.

COUNT I

(Preparing False Income Tax Returns)

4. The allegations contained in paragraphs 1 through 3 above are incorporated by reference.
5. From in or about the tax years 2009, 2010, 2011, and 2012, in the District of Rhode Island, the defendant, LEON F. TEJADA, a resident of Providence, Rhode Island, and elsewhere, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, which were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue law to claim deductions for items and in amounts that the defendant then and there knew the taxpayers were not entitled to claim, and that the deductions in the aggregate resulted in a total loss to the United States of America of an amount greater than \$50,000.00,

All in violation of 26 U.S.C. § 7206(2).

COUNTS II-V

(Wire Fraud)

Object and Scheme to Defraud

6. The allegations contained in paragraphs 1 through 5 above are incorporated by reference.
7. From in or about January 2009, and continuing until in or about December 2013, the exact dates being unknown to the United States Attorney, within the District

of Rhode Island and elsewhere, the defendant, LEON F. TEJADA, knowingly and willfully devised and intended to devise a scheme and artifice to defraud and for obtaining money owned and belonging to various Tejada Tax Clients, to which he was not entitled, by means of false and fraudulent pretenses, representations, and promises.

Manner and Means

8. It was part of the scheme to defraud that defendant, LEON F. TEJADA, without the authority or the consent of the Tejada Tax Clients, diverted his clients' income tax refunds, causing them to be sent by the IRS through a bank clearing house process known as Refund Anticipation Loans ("RAL's") and processed through Santa Barbara Tax Products Group, LLC ("Santa Barbara"). It was also part of the scheme that the defendant would, without authority, deposit money obtained from Santa Barbara and belonging to his clients into his own bank account for his personal and exclusive use.

The Execution of the Scheme

9. On or about the dates set forth below, in the District of Rhode Island and elsewhere, the defendant, LEON F. TEJADA, for the purpose of executing the aforementioned scheme and artifice to defraud and for obtaining money, knowingly transmitted and caused to be transmitted by means of wire communication in interstate and foreign commerce, writings, signs, signals, pictures and sounds as set forth below and representing an income tax return filed with the IRS as described below:

COUNT	DATE (on or about)	NAME AND AMOUNT OF REFUND CLAIMED
2	February 19, 2010	J.C. and M.A.F. in the amount of \$7,015.00.
3	February 16, 2011	A.M. in the amount of \$4,082.00.
4	February 18, 2012	A.I. in the amount of \$4,059.00.
5	February 18, 2013	D.M. in the amount of \$2,791.00.

All in violation of 18 U.S.C. § 1343.

PETER F. NERONHA
United States Attorney



RICHARD W. ROSE
Assistant U.S. Attorney



ADI GOLDSTEIN
Assistant U.S. Attorney
Criminal Division Chief

Dated: 11-9-2015